Rate used 17.102
assessed value 467,790

State of Kansas
City

2024

RECEIVED
AUG 17 2023
BARBER COUNTY CLERK

No RNR hearing 17.177

CERTIFICATE

To the Clerk of Barber County, State of Kansas

We, the undersigned, officers of

City of Isabel

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

			2024 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	91,000	8,000	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	21,000		
Gas		7	81,000		
Electric		8	136,000		
Water		8	41,000		
Sewer		9	56,000		
Trash		9	32,000		
Non-Budgeted Funds		10			
Totals		xxxxxx	458,000	8,000	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11	467,790		
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Levy 17.101

Revenue Neutral Rate 17.177

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127
Larned, KS 67550
Email:
adk@cpavbv.com

Date Attested: 8-17 2023

Amy Sill
County Clerk

Governing Body

City of Isabel

2024

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8,000	1,359	28	87	1,034	0
Debt Service						
Library						
TOTAL	8,000	1,359	28	87	1,034	0

County Treas Motor Vehicle Estimate 1,359

County Treas Recreational Vehicle Estimate 28

County Treas 16/20M Vehicle Estimate 87

County Treas Commercial Vehicle Tax Estimate 1,034

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.16988

Recreational Vehicle Factor 0.00350

16/20 Vehicle Factor 0.01088

Commercial Vehicle Factor 0.12925

Watercraft Factor 0.00000

City of Isabel 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Electric	Water	15,000	10,000	10,000	12-825d
Electric	Trash	-	10,000	10,000	12-825d
Electric	General	-	-	20,000	12-825d
	Totals	15,000	20,000	40,000	
	Adjustments*				
	Adjusted Totals	15,000	20,000	40,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

State of Kansas
City

City of Isabel

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
NONE											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Isabel

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2023	Payments Due 2023	Payments Due 2024
NONE							
				Totals	**0**	**0**	**0**

*****If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

City of Isabel 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	44,958	43,969	47,319
Receipts:			
Ad Valorem Tax	3,399	8,000	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	526	761	1,359
Recreational Vehicle Tax	13	4	28
16/20M Vehicle Tax	114	125	87
Commercial Vehicle Tax	483	572	1,034
Watercraft Tax		2	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Sales Tax	7,373	6,000	6,000
Compensating Use Tax	2,511	2,000	2,000
Utility Sales Tax	3,002	4,000	4,000
Late Charges/Reconnect/NSF	1,404	1,000	1,000
Licenses	290	200	200
Reimbursed Expense	1,678		
Court Fees			
Transfer from Electric			20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-27
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**20,793**	**22,664**	**35,681**
Resources Available:	**65,751**	**66,633**	**83,000**
Expenditures:			
General Government:			
Personal Services	5,704	5,775	6,000
Contractual Services	10,257	4,630	5,000
Commodities	1,260	2,516	5,000
Capital Outlay			1,000
Sales Tax	2,224	4,000	4,000
Fire Department:			
Personal Services	220	227	1,000
Contractual Services	1,760	1,300	2,000
Commodities	77	77	1,000
Capital Outlay			
Streets:			
Personal Services	212	218	1,000
Contractual Services	68	571	1,000
Commodities			25,000
Cash Forward (2024 column)			39,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**21,782**	**19,314**	**91,000**
Unencumbered Cash Balance Dec 31	43,969	47,319	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	90,000	100,000	91,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	91,000
		Tax Required	8,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	**8,000**

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Isabel 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	17,974	18,514	18,810
Receipts:			
State of Kansas Gas Tax	1,970	2,210	2,190
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,970**	**2,210**	**2,190**
Resources Available:	**19,944**	**20,724**	**21,000**
Expenditures:			
Street Repair and Maint	1,430	1,914	21,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,430**	**1,914**	**21,000**
Unencumbered Cash Balance Dec 31	18,514	18,810	0
2022/2023/2024 Budget Authority Amoun	19,000	22,000	21,000

Adopted Budget **Gas**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	67,360	31,841	31,000
Receipts:			
Customer Charges	56,661	50,000	50,000
Interest on Idle Funds			
Miscellaneous	390		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**57,051**	**50,000**	**50,000**
Resources Available:	**124,411**	**81,841**	**81,000**
Expenditures:			
Personal Services	8,545	8,801	9,000
Contractual Services	79,393	37,635	40,000
Commodities	4,250	4,405	5,000
Capital Outlay			5,000
Cash Forward (2024 column)			22,000
Miscellaneous	382		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**92,570**	**50,841**	**81,000**
Unencumbered Cash Balance Dec 31	31,841	31,000	0
2022/2023/2024 Budget Authority Amoun	124,000	79,000	81,000

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Isabel 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	85,717	64,849	51,500
Receipts:			
Customer Charges	84,051	84,000	84,000
Charges to Customers			
Interest on Idle Funds	462	500	500
Miscellaneous	520		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**85,033**	**84,500**	**84,500**
Resources Available:	**170,750**	**149,349**	**136,000**
Expenditures:			
Personal Services	5,710	5,881	6,000
Contractual Services	80,557	67,442	75,000
Commodities	4,252	4,526	5,000
Capital Outlay			1,000
Transfer to Water	15,000	10,000	10,000
Transfer to Trash		10,000	10,000
Transfer to General			20,000
Cash Forward (2024 column)			9,000
Miscellaneous	382		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**105,901**	**97,849**	**136,000**
Unencumbered Cash Balance Dec 31	64,849	51,500	0
2022/2023/2024 Budget Authority Amount	161,000	156,000	136,000

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	5,671	14,086	15,000
Receipts:			
Customer Charges	22,009	16,000	16,000
Transfer from Electric	15,000	10,000	10,000
Interest on Idle Funds			
Miscellaneous	150		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**37,159**	**26,000**	**26,000**
Resources Available:	**42,830**	**40,086**	**41,000**
Expenditures:			
Personal Services	9,939	10,237	11,000
Contractual Services	12,665	10,486	12,000
Commodities	5,784	4,363	5,000
Capital Outlay			1,000
Cash Forward (2024 column)			12,000
Miscellaneous	356		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**28,744**	**25,086**	**41,000**
Unencumbered Cash Balance Dec 31	14,086	15,000	0
2022/2023/2024 Budget Authority Amount	65,000	42,000	41,000

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Isabel 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	39,714	43,134	46,000
Receipts:			
Customer Charges	10,162	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,162**	**10,000**	**10,000**
Resources Available:	**49,876**	**53,134**	**56,000**
Expenditures:			
Personal Services	3,566	3,672	4,000
Contractual Services	2,944	2,973	3,000
Commodities	232	489	1,000
Capital Outlay			1,000
Cash Forward (2024 column)			47,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,742**	**7,134**	**56,000**
Unencumbered Cash Balance Dec 31	43,134	46,000	0
2022/2023/2024 Budget Authority Amount	49,000	54,000	56,000

Adopted Budget **Trash**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,417	3,319	12,000
Receipts:			
Customer Charges	8,989	10,000	10,000
Transfer from Electric		10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,989**	**20,000**	**20,000**
Resources Available:	**12,406**	**23,319**	**32,000**
Expenditures:			
Personal Services	4,075	4,197	5,000
Contractual Services	3,969	6,217	10,000
Commodities	1,043	905	5,000
Capital Outlay			1,000
Cash Forward (2024 column)			11,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,087**	**11,319**	**32,000**
Unencumbered Cash Balance Dec 31	3,319	12,000	0
2022/2023/2024 Budget Authority Amount	31,000	28,000	32,000

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Isabel

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,181	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		6,181
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Federal Grant	6,181									
Total Receipts	6,181	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	6,181
Resources Available:	12,362	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	12,362
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	12,362	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	12,362 **
										12,362 **

** Note: These two block figures should agree.

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

The governing body of
City of Isabel
will meet on August 14, 2023 at 7:00 PM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	21,782	7.839	19,314	17.651	91,000	8,000	17.177
Debt Service							
Library							
Special Highway	1,430		1,914		21,000		
Gas	92,570		50,841		81,000		
Electric	105,901		97,849		136,000		
Water	28,744		25,086		41,000		
Sewer	6,742		7,134		56,000		
Trash	9,087		11,319		32,000		
Non-Budgeted Funds							
Totals	266,256	7.839	213,457	17.651	458,000	8,000	17.177
						*Revenue Neutral Rate***	*17.177*
Less: Transfers	15,000		20,000		40,000		
Net Expenditure	251,256		193,457		418,000		
Total Tax Levied	3,489		8,000		xxxxxxxxxxxxxxxxx		
Assessed Valuation	445,095		453,225		465,740		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Crystal Cummins
City Official Title: City Clerk

CPA Summary for Assumptions

GENERAL ASSUMPTIONS:

The forecasts in this document are based on past trends, current policies and assumptions about future conditions based on reasonable expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, industry associations and other sources was reviewed.

Property valuations for the budget year are obtained from the July 1, 2023 County Clerk estimates. Prior year valuations are obtained from values certified by the County Clerk.

REVENUE ASSUMPTIONS:

Overall revenues are expected to increase slightly compared to the prior fiscal year.

Ad Valorem property tax is computed based on the statutorily imposed revenue neutral rate. Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is expected to remain relatively flat compared to the current fiscal year.

Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the County Treasurer.

Other revenues are estimated based on historical information and emerging trends.

EXPENDITURES ASSUMPTIONS:

Overall expenditures are expected to be flat or increase slightly compared to the prior fiscal year.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available funds are budgeted.

Salary/Wages and Benefits expenditures are expected to increase approximately 2%-3% compared to the prior fiscal year.

Operating expenditures are expected to increase approximately 1%-3% compared to the prior fiscal year.

Capital expenditures are budgeted based on Management's expected future capital needs.

PROOF OF PUBLICATION
STATE OF KANSAS, BARBER COUNTY

Kevin Noland of lawful age, being duly sworn upon oath states that he is the Publisher of:
The Gyp Hill Premiere
108 N. Main – P.O. Box 127
Medicine Lodge, KS 67104

THAT said newspaper has been published weekly, fifty (50) Times a year and HAS BEEN PUBLISHED for at least one year Prior to the first publication of the attached notice:

THAT said newspaper was entered as second class mail matter at the post office of its publication.

THAT said newspaper has a general paid circulation in BARBER County, Kansas and is NOT a trade, religious or Fraternal publication and has been PUBLISHED IN BARBER County, Kansas and THAT ATTACHED PUBLICATION was Published on the following dates in regular issue (s) of said Newspaper:

1st Publication was made on:

July 24, 2023

2nd Publication was made on:

3rd Publication was made on:

Publication Fee $ 40.50

(SIGN) Kevin Noland

SUBSCRIBED and sworn before me this 26 day of July, 2023.

Ronda M Noland
(Notary Public)

My commission expires: August 28, 2025

NOTARY PUBLIC STATE OF KANSAS
RONDA M. NOLAND
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp.

PUBLIC NOTICE
Published in The Gyp Hill Premiere Monday, July 24, 2023 2024
NOTICE OF BUDGET HEARING

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City of Isabel
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Debt Service							
Library							
Special Highway	1,430		1,914		21,000		
Gas	92,570		50,841		81,000		
Electric	105,901		97,849		136,000		
Water	28,744		25,086		41,000		
Sewer	6,742		7,134		56,000		
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Non-Budgeted Funds							
Totals	266,256	7.839	213,457	17.651	458,000	8,000	17.177
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Total Tax Levied	3,489		8,000		xxxxxxxxxxxxxxxxxx		
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G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by KSA 79-2988*

Crystal Cummins
City Official Title: City Clerk

RECEIVED
JUL 26 2023
BARBER COUNTY CLERK